IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 19.02.2019

CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No. 4592 of 2019
and
WMP.No.5195 of 2019

Western India Paint & Colour Company (P) LTD.
Represented by its Director
Madhuvanth Sridhar
No.25/2, Nathamuni Street,
T.Nagar, Chennai -600017. ...Petitioner

Vs

Assistant Commissioner (CT) (FAC)
Chengalpattu Assessment Circle
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu-603001. ... Respondent

....

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed TIN:33671603618/2013-14 dated 31.12.2018 and quash the same and further direct the respondent to re-do the assessment in accordance with the law by providing sufficient opportunity of personal hearing to the petitioner and issue any other writ.

For Petitioner : Mr.N. Murali

For Respondent : M/s.G.Dhana Madhri,
Government Advocate(Taxes)

O R D E R

Ms.Dhanamadhri, learned Government Advocate (Taxes) takes notice for the respondent. At request of both sides, the Writ Petition is finally disposed of at the stage of admission.

2. The Writ Petitioner challenges an order of assessment dated 31.12.2018 for the period 2013-14 passed by the Assistant Commissioner (ST) (FAC), Chengalpattu Assessment Circle. The assessment has been completed reversing the Input Tax Credit (ITC) claimed by the petitioner. The Assessing Authority states

that the proposals for reversal of ITC are liable to confirmed in the light of there being no response from the dealer to the show cause notice dated 09.11.2018. However, learned counsel for the petitioner points out that in response to the notice dated 09.11.2018, the petitioner has filed a reply on 06.12.2018 as per acknowledgment of receipt placed at page 24 of the typed set of papers annexed in this Writ Petition.

3. Ms.G.Dhana Madhiri, learned Government Advocate (Taxes) for the respondent fairly states that, in the light of the fact that reply dated 06.12.2018 has admittedly been received by the Assessing Officer on the same day, the objections ought to have taken into consideration in concluding the assessment.

4. In the light of the same, the impugned order of assessment is set aside and the Assessing Authority directed to redo the assessment taking into consideration the reply filed by the assessee on 06.12.2018 and pass fresh orders de novo and in accordance with law within a period of four (4) weeks from the date of receipt of a copy of this order.

5. This Writ Petition is disposed of in the aforesaid terms. No costs. Connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

mrn

To

The Assistant Commissioner (CT) (FAC)
Chengalpattu Assessment Circle
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu-603001.

+1cc to Mr.N.Murali, Advocate, S.R.No.15271
+1cc to the Government Pleader(Taxes), S.R.No.15694.

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RJI(CO)

rrs 21/03/2019